

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

VIRGINIA CRONAN LOWE  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, DC 20044-0683  
Tel.: 202-307-6484  
Fax: 202-307-0054  
virginiacronan.lowe@usdoj.gov

Of Counsel:  
NICHOLAS A. TRUTANICH  
United States Attorney  
*Counsel for the United States*

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

LJS&G, LTD., a Nevada Corporation, d/b/a, )  
LEACH JOHNSON SONG & GRUCHOW, )

Plaintiff, )

v. )

Z's, a Nevada Corporation; UNITED STATES )  
OF AMERICA DEPARTMENT OF THE )  
TREASURY – INTERNAL REVENUE )  
SERVICE; LEASECOMM CORPORATION, )  
a Massachusetts corporation; LAKE LAS )  
VEGAS MASTER ASSOCIATION, a Nevada )  
non-profit corporation; LAKE LAS VEGAS )  
RESORT ASSOCIATION, a Nevada )  
non-profit corporation; CITY OF )  
HERDERSON, a municipal corporation; )  
CLARK COUNTY, a political subdivision of )  
the state of Nevada; DOES I through X; and )  
ROE CORPORATIONS XI through XX, )  
inclusive, )

Defendants, )

UNITED STATES OF AMERICA, )

Civil No. 2:16-CV-01150-GMN-CWH

STIPULATION BETWEEN THE  
UNITED STATES OF AMERICA AND  
LAKE LAS VEGAS MASTER  
ASSOCIATION and [Proposed] ORDER

1 Cross-Claim Plaintiff, )  
 2 v. )  
 3 LAKE LAS VEGAS MASTER )  
 ASSOCIATION, )  
 4 Cross-Claim Defendant. )  
 5 \_\_\_\_\_ )

6 Comes now the Cross-Claim Plaintiff the United States of America, and the Cross-Claim  
 7 Defendant Lake Las Vegas Master Association, by and through their undersigned attorneys,  
 8 hereby stipulate:

9 1. The United States' cross-claim against Lake Las Vegas Master Association is  
 10 dismissed with prejudice.

11 2. Lake Las Vegas Master Association disclaims any interest in the excess proceeds in  
 12 the amount of \$59,472.43 on deposit in the Court registry with regard to this matter.

13 3. The United States and Lake Las Vegas Master Association each agree to bear their  
 14 own costs and attorneys fees in this matter.

15 Respectfully submitted this 23<sup>rd</sup> day of April, 2019

16 RICHARD E. ZUCKERMAN  
 Principal Deputy Assistant Attorney General

KOCH & SCOW LLC

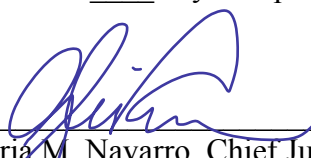
17 /s/ Virginia Cronan Lowe  
 18 VIRGINIA CRONAN LOWE  
 Trial Attorney, Tax Division  
 19 U.S. Department of Justice  
 Of Counsel:

/s/ David R. Koch  
 DAVID R. KOCH (8830)  
 11500 S. Eastern Ave, Suite 210  
 Henderson, NV 89052  
 (702) 18-5040

20 NICHOLAS A. TRUTANICH  
 United States Attorney

**IT IS SO ORDERED.**

Dated this 23 day of April, 2019.

  
 \_\_\_\_\_  
 Gloria M. Navarro, Chief Judge  
 UNITED STATES DISTRICT COURT